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ANNUAL REPORT
of the
OKLAHOMA
TAX COMMISSION

FISCAL YEAR ENDED JUNE 30, 1988

THE STATE SEAL

The Great Seal of the State of Oklahoma is centered by a five-point star, bearing a three-figured symbol of the Frontiersman, the Indian, and Justice. The Latin "Labor Omnia Vincit", meaning "Labor Conquers All Things", appears directly above these figures. A seven-point star bearing a wreath of oak leaves, symbol of the Cherokee Nation, appears in the upper left hand ray of the central design. The upward ray depicts an Indian warrior with bow and shield, the ancient seal of the Chickasaw Nation. The emblem of the Choctaw Nation appears in the upper right hand ray and is comprised of a tomahawk, a bow and three crossed arrows. The Seminole Nation is represented by houses and a factory beside a lake on which an Indian hunter maneuvers his canoe, and appears in the lower right hand ray of the five-point star. In the lower left hand ray is the symbol of the Creek Nation, depicted by a sheaf of wheat and a plow. Surrounding the central star are forty-five small stars, representing the forty-five states that comprised the Union at the time the seal was adopted in 1907. Oklahoma entered statehood November 16, 1907.

OKLAHOMA CONSTITUTION
Article VI, Section 35

ANNUAL REPORT

of the

OKLAHOMA TAX COMMISSION

FISCAL YEAR ENDED JUNE 30, 1988

Prepared by the Economic Research Office

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OKLAHOMA TAX COMMISSION

STATE OF OKLAHOMA

ROBERT E. ANDERSON, Chairman
ROBERT L. WADLEY, Vice-Chairman
DON KILPATRICK, Sec'y-Member

2501 LINCOLN BLVD.
OKLAHOMA CITY, OKLAHOMA 73194-0001

January 5, 1989

To the Honorable Henry Bellmon, Governor,
and Members of the Oklahoma Legislature:

On behalf of the Oklahoma Tax Commission, we are pleased to submit to you and the legislative members our annual report for the fiscal year ended June 30, 1988.

Total collections from all sources administered by the Commission during Fiscal 1988 totaled $3,645,430,989.53. Gross collections from state-levied taxes, licenses and fees, exclusive of city/county sales and city use taxes, amounted to $3,165,255,132.36.

We shall continue to strive for firm, yet fair and impartial administration of the tax laws of the State of Oklahoma.

Respectfully submitted,

Robert E. Anderson, Chairman

Robert L. Wadley, Vice Chairman

Don Kilpatrick, Secretary-Member

Richard Heath, Administrator

BACKGROUND SUMMARY OF THE OKLAHOMA TAX COMMISSION

The Oklahoma Tax Commission, from its inception in 1931, has been responsible for the collection and administration of various tax sources and the apportionment of these revenues to state funds which provide monies for education, transportation, recreation, social welfare, and the myriad of other services provided for the citizens of Oklahoma.

The Tax Commission is comprised of three members (Chairman, Vice Chairman, and Secretary-Member) who are appointed by the Governor with the advice and consent of the State Senate and serve terms of six years each.

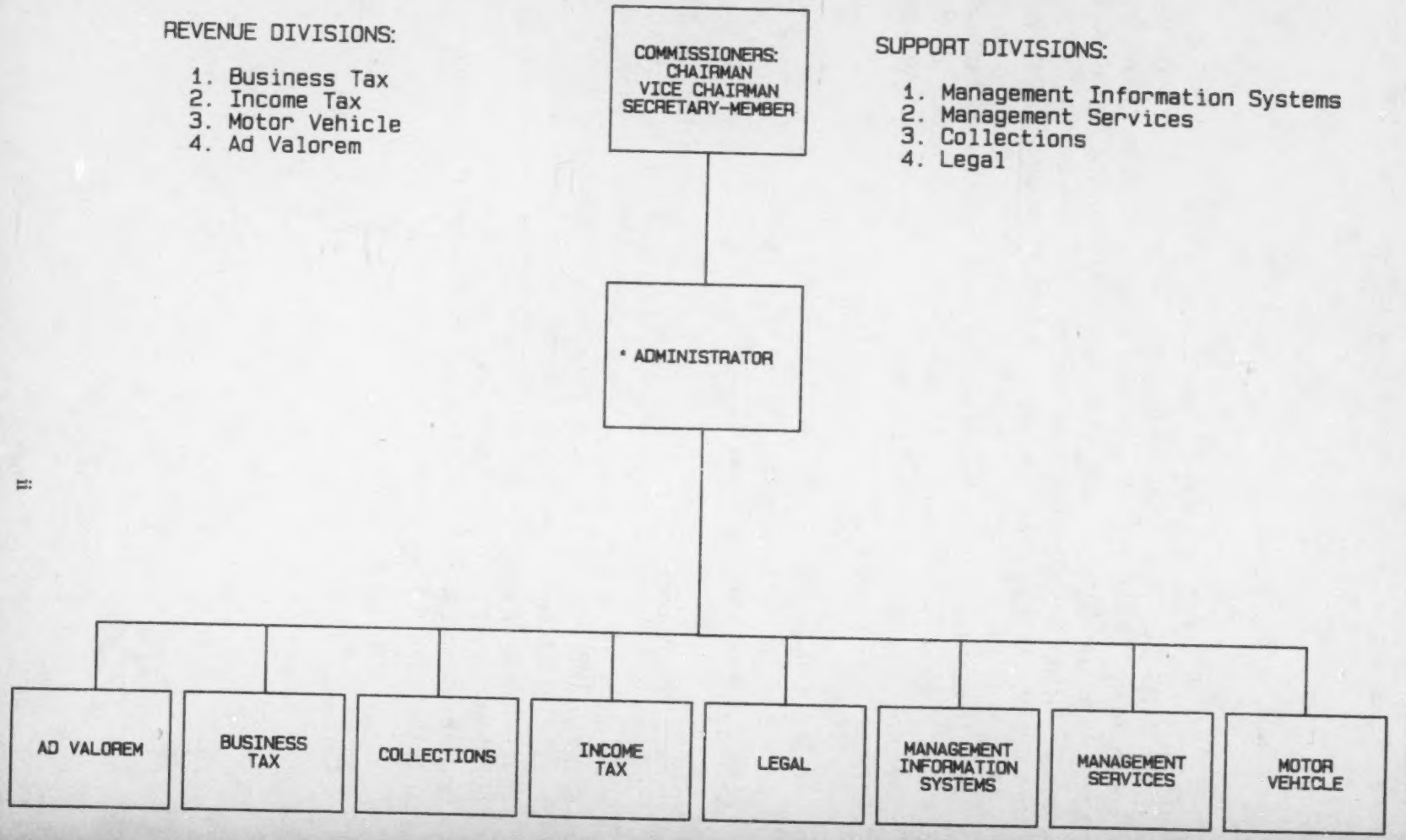
It is the Commission's responsibility to supervise the administration and enforcement of state tax laws and the collection of a majority of all state-levied taxes and fees.

The Commission directs the collection and distribution of the tax and license sources under its administration and, by statute, is responsible for apportioning such tax revenues to the various state funds. In addition, the Oklahoma Tax Commission allocates directly to local units of government certain state-collected levies earmarked to counties, school districts and municipalities. On a contract basis with individual municipalities and counties, the Tax Commission is involved with the administration, collection and distribution of city and county sales taxes and city use taxes.

OKLAHOMA TAX COMMISSION - ORGANIZATIONAL CHART

REVENUE DIVISIONS:

1. Business Tax
2. Income Tax
3. Motor Vehicle
4. Ad Valorem



SUPPORT DIVISIONS:

1. Management Information Systems
2. Management Services
3. Collections
4. Legal

REVIEW OF 1987-88 TAXES AND COLLECTIONS

INCOME TAX GROSS COLLECTIONS	$	1,087,802,020.98
REFUNDED	$	171,298,690.93
NET INCOME TAX REVENUE	$	916,503,330.05

INDIVIDUAL INCOME TAX NET	$	832,778,542.50

Two methods of computation can be used. If Federal Income Tax is not deducted, Method I rates must be used. If Federal Income Tax is deducted, Method II rates must be used. The tax liability is the lesser of the two computations.

METHOD I — No Federal Income Tax Deduction

Single: From ½ of 1% of the first $1,000 of taxable income and graduated up to $195.00 plus 6% of income over $7,500.

Married: From ½ of 1% of the first $2,000 of taxable income and graduated up to $390.00 plus 6% of income over $15,000.

METHOD II — Deducting Federal Income Tax

Single: From ½ of 1% of the first $1,000 of taxable income and graduated up to $5,290.00 plus 17% of income over $49,000.

Married: From ½ of 1% of the first $2,000 of taxable income and graduated up to $10,675 plus 17% of income over $94,000.

Taxpayers whose filing status is Head of Household use Married rates under both methods.

The starting point to arrive at Oklahoma Taxable Income is Federal Adjusted Gross Income with certain specific exemptions. Personal exemption: $1,000 each.

CORPORATION INCOME TAX NET	$	83,724,787.55

Flat Rate: 5% of Oklahoma Taxable Income.

GROSS PRODUCTION TAXES	**$**	**392,637,070.25**
SEVERANCE TAX Oil & Gas, 7% of gross value; Uranium, 5% of gross value; Mineral Ores & Asphalt, 3/4 of 1% of gross value.	$	384,350,038.77
GAS CONSERVATION EXCISE TAX Seven cents per MCF, less 7% of gross value.	$	3,656,929.71
PETROLEUM EXCISE TAX Oil & Gas Excise Tax: 0.085 of 1% of gross value.	$	4,630,101.77
SALES AND USE TAXES	**$**	**752,666,452.00**
STATE SALES TAX Rate: 4% on the sale or rental of tangible personal property and from the furnishing of specific services. There are several exemptions to the state sales tax including electricity and natural gas utility bills for residential property, prescription drugs, agricultural and general exemptions.	$	720,617,036.57
STATE USE TAX Rate: 4% on sales price of tangible personal property purchased out-of-state for use or consumption in Oklahoma.	$	32,049,415.43
CITY & COUNTY SALES TAX AND CITY USE TAX **(Not included above.)** Collected by the Tax Commission during the fiscal year were city sales taxes totaling $439,004,242.04 and county sales taxes totaling $32,825,788.67. City use tax collections amounted to $8,345,826.46.		
VEHICLE TAXES AND LICENSES	**$**	**361,223,816.81**
Aircraft Excise Tax		1,025,579.29
Aircraft License Fees		370,575.04
Amateur Radio Operators License		2,064.50
Motor License Agent Remittances		323,997,280.62
Motor Vehicle Proration		26,760,496.72
Motor Vehicle Rental Tax		1,267,838.21
Oversize Truck Permit		584,395.00
Overweight Truck Permit		2,183,540.00
Vehicle Inventory Stamps		32,047.43

MOTOR FUEL TAXES **$ 313,697,730.27**

GASOLINE TAX $ 259,208,447.55

Rate: 15.92 cents per gallon on all gasoline sold, withdrawn from storage for sale or other use, and any portion used in this state of gasoline imported in fuel tanks of vehicles used for commercial purposes.

FUELS EXCISE TAX $ 1,414,707.51

Rate: 8/100 of 1 cent per gallon on gasoline, kerosene and naptha sold, withdrawn or used as stated above.

SPECIAL FUEL & DIESEL TAX $ 52,491,039.92

Rate: 16 cents per gallon on special fuels and 13 cents per gallon on diesel used to propel vehicles on the highway, and any portion used in this state of such fuels imported in fuel tanks of vehicles used commercially.

SPECIAL FUEL DECALS $ 583,535.29

Rate: $50 per year in lieu of use tax on L.P.G. used to propel automobiles, vans and pickup trucks not exceeding 1 ton capacity.

CIGARETTE AND TOBACCO TAXES AND LICENSES **$ 84,613,887.35**

CIGARETTE TAX $ 76,918,334.54

Cigarettes, 23 cents per pack of more than 10 but no more than 20.

CIGARETTE LICENSE $ 106,685.27

Retail: $10 per year. Wholesale: $25 per year. Distributing Agent: $100 per year.

TOBACCO PRODUCTS TAX $ 7,588,428.04

Little Cigars (cigarette size): 18 cents per pack of 20.

Cigars weighing 3 lbs. per M or more and rated Class A or B on the Federal Code: 1 cent each.

Cigars weighing 3 lbs. per M or more and rated Class C or below on the Federal Code: 3 cents each.

Smoking Tobacco: 40% of factory list price. Chewing Tobacco: 30% of factory list price.

TOBACCO LICENSE $ 439.50

A $5 annual fee is required of all tobacco handlers who buy directly from the manufacturer.

BEVERAGE TAXES AND LICENSES $ 56,519,413.26

ALCOHOLIC BEVERAGE I.D. STAMPS $ 2,248,652.34
Fee: $1 per bottle regardless of size.

ALCOHOLIC BEVERAGE TAX $ 22,854,857.62
Distilled spirits: $1.47 per liter. Light wines: 19 cents per liter. Wine more than 14% alcohol: 37 cents per liter. Sparkling wines: 55 cents per liter. Strong beer: $12.50 per barrel.

BEVERAGE TAX $ 19,919,602.64
Beer 3.2% or less: $11.25 per 31-gallon barrel.

BEVERAGE LICENSE (3.2% Beer) $ 488,198.49
Manufacturer: $500. Wholesale: $250. Retail: On-premise draught, $100; on-premise cans & bottles only, $50; off-premise cans & bottles only, $10.

MIXED BEVERAGE GROSS RECEIPTS TAX $ 11,008,102.17
A tax at the rate of 12 percent is levied on the total gross receipts from the sale, preparation or service of mixed beverages; ice or nonalcoholic beverages to be mixed with alcoholic beverages; admission charges to mixed beverage establishments; and on the total retail value of complimentary or discounted mixed beverages.

ESTATE TAX $ 40,941,272.67

Estates passing to surviving spouse are exempt *except* for any credit from the federal government which must be paid to the State. Lineal heirs are allowed an exemption of $175,000 and are taxed at rates of ½ of 1% on the first $10,000 graduated to 10% for net estates over $10 million. Collateral heirs are taxed at a rate of one percent on the first $10,000 on up to 15% on net estates above $1 million.

FRANCHISE TAX AND REGISTERED AGENT FEES $ 29,165,946.73

FRANCHISE TAX
Rate: $1.25 for each $1,000 or fraction thereof used or invested in an Oklahoma business enterprise. Maximum Levy: $20,000. Minimum Levy: $10.

REGISTERED AGENT FEE
Foreign corporations are assessed $40 per year for domestic representation by the Secretary of State.

RURAL ELECTRIC COOPERATIVE TAX AND LICENSE	**$**	**12,033,946.38**
TAX: 2% of gross receipts from the sale of electric service.	$	12,030,000.30
LICENSE: $1 for each 100 customers or fraction thereof.	$	3,946.08
REALTY TRANSFER TAX	**$**	**5,057,116.66**
DOCUMENTARY STAMPS: 75 cents for each $500 or fraction thereof in excess of $100 of the value of real estate transferred by a proper conveyance instrument.		
MISCELLANEOUS TAXES, FEES, LICENSES AND SPECIAL ACCOUNTS	**$**	**28,896,459.00**
Admission Fees	$	41,401.30
Coin Device Licenses		438,280.22
Coin-Op. Device Decals/Distr. Permits		724,781.00
Delinquencies		85,560.79
Exempt Organization Fees		9,165.00
Exotic Wager Tax		483,114.80
Fireworks Licenses		48,605.00
Freight Car Tax		1,126,370.55
Group Self-Insurance Fund		56,586.21
Indigent Care Program		85,493.17
Individual Self-Insurance Fund		189,096.69
MLA School Fund		84,988.65
Motor/Diesel Fuel Importer Indemnity Fund		237,629.00
Motor Fuel Distributor Indemnity Fund		566,610.00
Non-game Wildlife Fund		121,856.45
Occupational Health & Safety Fund		973,199.95
OTC Reimbursement Fund		229,921.11
Out-of-State Audit Fees		222,620.83
Pari-mutuel Tax		1,016,656.46
Pick Six Wager Tax		124,094.72
Sales Tax Permits		307,320.62
Sales Tax Vendors List		3,208.50
Salvage Dealer Licenses		2,925.00
Special Indemnity Fund		7,532,563.68
Special Printing Fund		189,120.15
Surplus Sales		285.75
Tax Security Fund		727,790.85
Telephone Surcharge		834,843.22
Tourism Gross Receipts Tax		1,074,877.03
Transport & Reclaimer License Fees		26,751.19
Unclaimed Property		6,045,483.43
Unclassified Receipts		13,122.30
Used Equipment Licenses		6,960.00
Warrant Intercept Account		1,629,764.29
Workers Compensation Insurance Premium Tax		3,635,411.09
GRAND TOTAL COLLECTIONS*	**$**	**3,165,255,132.36**

* City & County Sales & City Use Taxes not included.

COMPARATIVE STATEMENT OF ALL

Admission Fees
Aircraft Excise Tax
Aircraft License Fees
Alcoholic Beverage I.D. Stamps
Alcoholic Beverage Tax
Amateur Radio Operators License
Beverage License
Beverage Tax
Cigarette License
Cigarette Tax
Coin Device License
Coin-Operated Device Decals/Distr. Permits
Conservation Excise Tax
Delinquencies/Warrants
Diesel Fuel Excise Tax
Documentary Stamp Tax
Estate Tax
Exempt Organization Fee
Exotic Wager Tax
Fireworks License
Franchise Tax
Freight Car Tax
Gasoline & Fuels Excise
Gross Production Tax (Severance)
Group Self-Insurance Fund
Income Tax
Indigent Care Program
Individual Self-Insurance Fund
Mixed Beverage Gross Receipts Tax
Motor License Agent Remittances
Motor Vehicle Proration
Motor Vehicle Rental Tax
Non-Game Wildlife Fund
Occupational Health & Safety Tax
Oklahoma Tax Comm. Reimbursement Fund
Out-of-State Audit Fees
Oversize Truck Permits
Overweight Truck Permits
Pari-Mutuel Tax
Petroleum Excise Tax
Pick Six Wager
Rural Electric Co-op License

TAX COLLECTIONS THE PAST TWO YEARS

FISCAL YEAR 1987 - 88	FISCAL YEAR 1986 - 87
$ 41,401.30	$ 29,932.17
1,025,579.29	1,019,437.59
370,575.04	407,776.01
2,248,652.34	2,372,193.93
22,854,857.62	22,482,970.07
2,064.50	2,018.20
488,198.49	506,178.66
19,919,602.64	18,136,391.84
106,685.27	163,383.33
76,918,334.54	67,080,808.65
438,280.22	1,041,794.04
724,781.00	N.A.
3,656,929.71	6,482,790.76
85,560.79	35,985.00
51,838,556.59	39,194,304.47
5,057,116.66	5,367,279.69
40,941,272.67	48,505,802.28
9,165.00	8,775.00
483,114.80	387,864.78
48,605.00	48,100.00
29,165,946.73	31,668,464.82
1,126,370.55	750,664.51
260,623,155.06	166,816,383.64
384,350,038.77	362,087,526.79
56,586.21	23,153.88
1,087,802,020.98	984,516,119.54
85,493.17	54,139.58
189,096.69	91,628.14
11,008,102.17	9,910,457.56
328,997,280.62	321,219,940.62
26,760,496.72	20,244,217.22
1,267,838.21	1,247,026.30
121,856.45	104,110.92
973,199.95	1,052,651.14
229,921.11	105,548.12
222,620.83	273,397.49
584,395.00	583,769.00
2,183,540.00	1,947,319.00
1,016,656.46	1,020,282.91
4,630,101.77	4,312,642.87
124,094.72	90,198.05
3,946.08	3,591.11

COMPARATIVE STATEMENT OF ALL

Rural Electric Co-op Tax	
Sales Tax	$1,192,447,067.28
Less City Sales Tax	439,004,242.04
Less County Sales Tax	32,825,788.67
Sales Tax Permits	
Sales Tax Vendors List	
Salvage Dealer License	
Special Fuel Decals	
Special Fuel Use Tax	
Telephone Surcharge	
Tobacco Products License	
Tobacco Products Tax	
Tourism Gross Receipts Tax	
Transport & Reclaimer License Fees	
Unclaimed Property Tax	
Use Tax	$40,395,241.89
Less City Use Tax	8,345,826.46
Used Equipment License	
Vehicle Revenue Tax Stamps	
Workers Comp. Insurance Premium Tax	
TOTAL TAX & LICENSE COLLECTIONS	
MISCELLANEOUS & SPECIAL ACCOUNTS	
Mileage Tax Security Fund	
MLA School Fund	
Motor/Diesel Fuel Importer Indemnity Fund	
Motor Fuel Distributor Indemnity Fund	
Special Indemnity Fund	
Special Printing Account	
Surplus Sales	
Tax Security Fund	
Unclassified Receipts	
Warrant Intercept Account	
TOTAL MISC. & SPECIAL ACCT. COLLECTIONS	
GRAND TOTAL COLLECTIONS*	
Cancelled Vouchers	
Amount on Hand July 1	
Adjustments/Transfers	
TOTAL TO ACCOUNT FOR	

*City/county sales and city use taxes are not included.

N.A. = Not Applicable

TAX COLLECTIONS THE PAST TWO YEARS

	FISCAL YEAR 1987 - 88		FISCAL YEAR 1986 - 87
$	12,030,000.30	$	11,798,201.39
	720,617,036.57		582,005,604.22
	307,320.62		828,997.16
	3,208.50		2,550.00
	2,925.00		3,065.00
	583,535.29		575,422.70
	652,483.33		459,778.08
	834,843.22		633,910.07
	439.50		420.00
	7,588,428.04		7,469,570.34
	1,074,877.03		N.A.
	26,751.19		26,798.74
	6,045,483.43		6,633,745.06
	32,049,415.43		26,861,944.82
	6,960.00		7,505.00
	32,047.43		27,318.45
	3,635,411.09		3,960,589.86
$	3,154,673,257.69	$	2,762,692,440.57
$	-------	$	-------
	84,988.65		237,033.84
	237,629.00		N.A.
	566,610.00		N.A.
	7,532,563.68		8,177,278.73
	189,120.15		149,993.11
	285.75		31.80
	727,790.85		670,105.33
	13,122.30		(75,333.72)
	1,629,764.29		1,504,518.21
$	10,981,874.67	$	10,663,627.30
$	3,165,255,132.36	$	2,773,356,067.87
$	3,896,344.34	$	1,904,283.97
	37,409,440.26		31,153,013.61
	445,697.51		44,970.68
$	3,207,006,614.47	$	2,806,458,336.13

APPORTIONMENT OF

APPORTIONED TO:

Ad Valorem Reimbursement Fund .....
Cities and Towns .....
Counties for County Government .....
Counties for Roads .....
County Bridge Improvement Fund .....
County Road Fund .....
County Road Improvement Revolving Fund .....
General Revenue Fund .....
Group Self-Insur. Assn. Guaranty Fund .....
Human Services Fund .....
Indigent Health Care Revolving Fund .....
Individual Self-Insur. Guaranty Fund .....
Interstate Oil Compact Fund .....
Motor Vehicle Drivers Education Fund .....
Non-Game Wildlife Improvement Fund .....
Occupational Health and Safety Fund .....
Oil Conservation Fund .....
Oklahoma Aeronautics Commission Fund .....
Oklahoma Building Bond Sinking Fund .....
Oklahoma Law Enforcement Retirement Fund .....
Oklahoma Tax Commission Fund .....
Oklahoma Tax Commission Reimbursement Fund .....
Oklahoma Teachers Retirement System .....
Oklahoma Tourism Promotion Revolving Fund .....
Railroad Maintenance Revolving Fund .....
School Districts .....
Special Indemnity Fund .....
State Highway Fund .....
Surplus Sales Fund .....
Telecomm. for Hearing Impaired Rev. Fund .....
TISRAD Revolving Fund .....
Unclaimed Property Fund .....
Wildlife Conservation Fund .....
Workers Compensation Administration Fund .....

TOTAL APPORTIONMENT

REFUNDED .....
Reserves* .....
Transfers/Adjustments .....

TOTAL TO ACCOUNT FOR

*Funds held in litigation or for other disposition.

N.A. = Not Applicable

STATUTORY REVENUES

FISCAL YEAR 1987 - 88	FISCAL YEAR 1986 - 87
$ 9,002,830.45	$ 7,643,539.08
22,400,889.84	22,040,719.19
2,761,928.69	3,064,183.08
124,722,887.28	106,310,394.24
8,723,233.38	8,820,056.92
8,631,027.15	8,350,013.44
32,261,326.16	32,044,203.99
2,196,691,493.56	1,635,279,266.25
55,839.75	23,084.28
N.A.	251,676,473.67
85,493.17	54,139.58
186,568.37	91,075.02
226,103.84	207,654.19
N.A.	2,500,000.00
121,856.45	104,110.92
967,326.75	1,049,230.27
4,330,360.80	4,011,514.30
390,585.18	36,000.00
40,105,883.87	44,697,087.93
4,142,893.02	4,008,006.43
1,486,086.28 (a)	1,514,366.67(b)
274,921.11	105,548.12
118,185,880.13	120,347,331.83
1,041,661.48	N.A.
1,126,370.55	750,664.51
159,390,678.06	153,325,657.24
7,494,463.94	8,157,405.00
199,242,265.78	107,950,448.28
285.75	31.80
834,843.22	N.A.
400,000.00	N.A.
250,000.00	170,000.00
103,572.33	100,200.17
3,625,584.33	3,914,455.03
$ 2,949,265,140.67	$ 2,528,346,861.43
186,160,979.91	231,554,729.88
58,418,494.92	37,409,440.26
13,161,998.97	9,147,304.56
$ 3,207,006,614.47	$ 2,806,458,336.13

(a) Excludes $5,498,447.33 apportioned to O.T.C. Fund from city/county sales and city use tax retention fees.

(b) Excludes $5,312,553.57 apportioned to O.T.C. Fund from city/county sales and city use tax retention fees.

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Admission Fees	$ 41,401.30	General Revenue Fund	$ 636.87
Balance, July 1, 1987	5,840.23	Refunded	42,310.55
		Reserve*	4,294.11
Aircraft Excise Tax	1,025,579.29	General Revenue Fund	1,015,552.43
		Refunded	10,026.86
Aircraft License	370,575.04	General Revenue Fund	10,966.57
Cancelled Vouchers	303.75	Okla. Aeronautics Rev. Fund	354,585.18
		Refunded	3,932.04
		Transfer	1,395.00
Alcoholic Beverage I.D. Stamps	2,248,652.34	General Revenue Fund	2,248,652.34
Alcoholic Beverage Tax	22,854,857.62	Cities and Towns	7,192,407.90
Cancelled Vouchers	15,454.75	General Revenue Fund	14,384,815.72
		Oklahoma Tax Commission Fund	667,336.80
		Refunded	625,751.95
Amateur Radio Operators License	2,064.50	General Revenue Fund	2,039.50
		Reserve*	25.00
Beverage License	488,198.49	General Revenue Fund	480,976.49
Cancelled Vouchers	55.00	Refunded	7,277.00
Beverage Tax	19,919,602.64	General Revenue Fund	19,919,602.64
Cigarette License	106,685.27	General Revenue Fund	105,621.62
Cancelled Vouchers	220.00	Refunded	1,283.65
Cigarette Tax	76,918,334.54	General Revenue Fund	36,763,726.94
Cancelled Vouchers	750.82	Okla. Bldg. Bond Sinking Fund	40,105,883.87
		Refunded	49,474.55
Coin Device License	438,280.22	General Revenue Fund	437,640.22
		Refunded	640.00
Coin-op. Device Decals/Distr. Permits	724,781.00	General Revenue Fund	724,781.00
Conservation Excise Tax	3,656,929.71	General Revenue Fund	3,656,929.71
Delinquencies/Warrants	85,560.79	Transfers	85,560.79
Diesel Fuel Excise Tax - 6.5¢	26,731,269.50	Counties for Roads	5,561,323.49
Balance, July 1, 1987	169,764.03	County Bridge Improvement Fund	1,911,107.73
Cancelled Vouchers	6,055.20	General Revenue Fund	687,998.80
		Oklahoma Tax Commission Fund	56,848.00
		State Highway Fund	16,683,970.53
		Refunded	1,839,662.00
		Reserve*	165,488.43
		Transfer	689.75

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Diesel Fuel Excise Tax-3¢ HB1061	$11,202,126.46	State Highway Fund	$ 11,058,584.61
Cancelled Vouchers	146.47	Refunded	143,688.32
Diesel Fuel Excise Tax - 1¢	3,972,903.03	State Highway Fund	3,886,978.40
Cancelled Vouchers	342.13	Refunded	86,266.76
Diesel Fuel Excise Tax - 1¢ SB 618	3,972,903.03	Counties for Roads	3,886,978.40
Cancelled Vouchers	342.13	Refunded	86,266.76
Diesel Fuel Excise Tax - 1¢ SB 55	3,972,903.03	County Road Improve. Rev. Fund	3,886,978.40
Cancelled Vouchers	342.13	Refunded	86,266.76
Diesel Fuel Excise Tax - ½¢	1,986,451.54	Counties for Roads	1,943,491.56
Cancelled Vouchers	171.06	Refunded	43,131.04
Documentary Stamp Tax	5,057,116.66	General Revenue Fund	5,040,471.27
Cancelled Vouchers	447.49	Refunded	17,092.88
Estate Tax	40,941,272.67	General Revenue Fund	39,851,538.33
Cancelled Vouchers	5,712.48	Refunded	1,095,446.82
Exempt Organization Fee	9,165.00	General Revenue Fund	9,130.00
		Refunded	35.00
Exotic Wager Tax	483,114.80	General Revenue Fund	483,114.80
Fireworks License	48,605.00	General Revenue Fund	48,605.00
Balance, July 1, 1987	4,010.00	Refunded	10.00
		Reserve*	3,990.00
		Adjustment	10.00
Franchise Tax	29,165,946.73	General Revenue Fund	28,931,715.25
Cancelled Vouchers	10.00	Refunded	234,241.48
Freight Car Tax	1,126,370.55	Railroad Maintenance Rev. Fund	1,126,370.55
Balance, July 1, 1987	2,478.17	Reserve*	2,478.17
Fuels Excise Tax - 8/100¢	1,414,707.51	General Revenue Fund	1,378,685.94
		Oklahoma Aeronautics Rev. Fd.	36,000.00
		Refunded	21.57
Gasoline Excise Tax - 6.42¢	103,939,730.33	Cities and Towns	4,851,249.34
Balance, July 1, 1987	111,934.80	Counties for Roads	21,274,345.37
Cancelled Vouchers	360.00	County Bridge Improvement Fd.	6,791,749.06
Transfer	689.75	General Revenue Fund	2,981,901.26
		State Highway Fund	67,917,490.51
		Refunded	33,620.54
		Reserve*	202,358.80

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Gasoline Excise Tax-6¢ HB1061	$ 98,388,983.02	Counties for Roads	$ 16,398,007.68
		State Highway Fund	81,990,038.32
		Refunded	937.02
Gasoline Excise Tax - 1¢ HB 695	16,251,357.23	State Highway Fund	16,251,087.45
		Refunded	269.78
Gasoline Excise Tax - 1¢ SB 618	16,251,357.23	Counties for Roads	16,196,917.16
		General Revenue Fund	54,170.29
		Refunded	269.78
Gasoline Excise Tax - 1¢ SB 55	16,251,357.23	County Road Improve. Rev. Fd.	16,251,087.45
		Refunded	269.78
Gasoline Excise Tax - ½¢	8,125,662.51	Counties for Roads	8,098,442.81
		General Revenue Fund	27,085.09
		Refunded	134.61
Group Self-Insurance Premium Tax	56,586.21	Group Self-Insur. Guaranty Fd.	55,839.75
		Refunded	746.46
Income Tax (Indiv. & Corp.)	1,087,802,020.98	Ad Valorem Reimburse. Fund	9,002,830.45
Balance, July 1, 1987	25,000,000.00	General Revenue Fund	891,280,215.17
Cancelled Vouchers	3,780,000.81	Refunded	171,298,690.93
Transfer	7.76	Reserve*	45,000,000.00
		Adjustment	293.00
Indigent Health Care	85,493.17	Indigent Health Care Rev. Fund	85,493.17
Individual Self-Insur. Premium Tax	189,096.69	Indiv. Self-Insur. Guaranty Fund	186,568.37
Cancelled Vouchers	194.79	Refunded	2,723.11
Mileage Tax Security Fund	------	Reserve*	9,211.29
Balance, July 1, 1987	9,211.29		
Mixed Bev. Gross Receipts Tax	11,008,102.17	General Revenue Fund	11,006,317.17
		Refunded	1,785.00
Mtr./Diesel Fuel Importer		Refunded	50.00
Indemnity Fund	237,629.00	Transfer	237,579.00
Mtr. Fuel Distributor Indemnity Fd.	566,610.00	Refunded	3,150.00
		Transfer	563,460.00

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Motor Vehicle Collections		**Cities and Towns**	$ 10,357,232.60
Balance, July 1, 1987	$ 29,621.05	Counties for Roads	24,166,876.05
Cancelled Vouchers	1,071.08	County Government	2,761,928.69
Motor Lic. Agent Remit.	328,997,280.62	County Road Fund	8,631,027.15
Motor Vehicle Proration	26,760,496.72	County Road Improve. Rev. Fd.	12,083,438.05
Motor Vehicle Rental Tax	1,267,838.21	General Revenue Fund	164,104,920.82
MLA School Fund	84,988.65	Okla. Law Enforce. Retire. Fd.	4,142,893.02
Overweight Truck Permits	2,183,540.00	Oklahoma Tax Comm. Fund	382,626.16
		School Districts	120,834,380.27
		State Highway Fund	1,035,723.27
		Wildlife Conservation Fund	103,572.33
		Refunded	261,330.18
		Transfer	10,458,887.74
Non-Game Wildlife Improvement	121,856.45	Non-Game Wildlife Improve. Fd.	121,856.45
Occup. Health & Safety Tax	973,199.95	Spec. Occup. Health & Safety Fd.	967,326.75
Cancelled Vouchers	65.23	Refunded	5,938.43
Okla. Tax Comm. Reimbursement	229,921.11	Okla. Tax Comm. Reimburse. Fd.	274,921.11
Transfer	45,000.00		
Out-of-State Audit Fees	222,620.83	Oklahoma Tax Comm. Fund	222,620.83
Oversize Truck Permits	584,395.00	General Revenue Fund	584,395.00
Pari-Mutuel Tax	1,016,656.46	General Revenue Fund	1,016,656.46
Petroleum Excise Tax on Gas	2,649,622.73	Interstate Oil Compact Fund	118,049.07
Balance, July 1, 1987	65,570.07	Oil Conservation Fund	2,473,783.15
Cancelled Vouchers	17.72	Refunded	50,712.83
		Reserve*	72,665.47
Petroleum Excise Tax on Oil	1,980,479.04	Interstate Oil Compact Fund	108,054.77
Balance, July 1, 1987	23,599.37	Oil Conservation Fund	1,856,577.65
		Refunded	3,018.63
		Reserve*	36,427.36
Pick Six Wager	124,094.72	General Revenue Fund	124,094.72
Rural Electric Co-op License	3,946.08	General Revenue Fund	3,946.08
Rural Electric Co-op Tax	12,030,000.30	General Revenue Fund	601,500.18
		School Districts	11,428,500.12
Sales Tax (State Only)	720,617,036.57	General Revenue Fund	719,501,499.80
Cancelled Vouchers	927.60	Refunded	1,116,464.37

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Sales Tax Permits	$ 307,320.62	General Revenue Fund	$ 295,825.62
Balance, July 1, 1987	7,000.00	Refunded	11,735.00
Cancelled Vouchers	240.00	Reserve*	7,000.00
Sales Tax Vendors List	3,208.50	Oklahoma Tax Commission Fund	3,208.50
Salvage Dealers License	2,925.00	Oklahoma Tax Commission Fund	2,890.00
		Refunded	35.00
Severance Tax on Gas	218,437,742.39	Counties for Roads	15,190,598.09
Balance, July 1, 1987	6,642,374.00	General Revenue Fund	64,016,185.06
Cancelled Vouchers	1,442.79	Okla. Teacher Retire. System	118,185,880.13
		School Districts	15,241,381.65
		Refunded	5,658,314.40
		Reserve*	6,789,199.85
Severance Tax on Oil	165,912,296.38	Counties for Roads	11,847,052.85
Balance, July 1, 1987	2,352,352.09	General Revenue Fund	140,829,656.88
		School Districts	11,886,416.02
		Refunded	244,574.28
		Reserve*	3,456,948.44
Special Fuel Decals	583,535.29	General Revenue Fund	580,677.29
		Refunded	2,858.00
Special Fuel Use Tax - 6.5¢	272,183.45	Counties for Roads	59,098.25
Balance, July 1, 1987 -	7,466.35	County Bridge Improvement Fd.	20,376.59
		General Revenue Fund	7,533.23
		State Highway Fund	177,887.68
		Refunded	7,047.61
		Reserve*	7,706.44
Special Fuel Use Tax - 6¢ HB 1061	240,825.60	Counties for Roads	40,136.55
		State Highway Fund	200,682.75
		Refunded	6.30
Special Fuel Use Tax - 1¢ HB 741	39,825.51	State Highway Fund	39,822.26
		Refunded	3.25
Special Fuel Use Tax - 1¢ HB 549	39,825.51	Counties for Roads	39,689.53
		General Revenue Fund	132.73
		Refunded	3.25
Special Fuel Use Tax - 1¢ SB 55	39,825.51	County Road Improve. Rev. Fund	39,822.26
		Refunded	3.25
Special Fuel Use Tax - ½¢	19,997.75	Counties for Roads	19,929.49
		General Revenue Fund	66.64
		Refunded	1.62
Special Indemnity Fund	7,532,563.68	Special Indemnity Fund	7,494,463.94
		Refunded	38,099.74

STATE REVENUE AND APPORTIONMENT

WHERE IT COMES FROM		WHERE IT GOES	
Special Printing Account	$ 189,120.15	Oklahoma Tax Comm. Fd.	$ 143,665.99
		Refunded	454.16
		Transfer	45,000.00
Surplus Sales	285.75	Surplus Sales Fund	285.75
Tax Security Fund	727,790.85	General Revenue Fund	200.00
Balance, July 1, 1987	1,221,720.49	Refunded	172,209.78
		Reserve*	1,777,101.56
Telephone Surcharge	834,843.22	Telecomm. for Hearing Impaired Rev. Fund	834,843.22
Tobacco Products License	439.50	General Revenue Fund	439.50
Tobacco Products Tax	7,588,428.04	General Revenue Fund	7,588,428.04
Tourism Gross Receipts Tax	1,074,877.03	General Revenue Fund	32,216.54
		Okla. Tourism Promotion Rev. Fd.	1,041,661.48
		Refunded	999.21
Transport & Reclaimer License Fees	26,751.19	General Revenue Fund	26,561.19
		Refunded	190.00
Trucking Industry Self-Fd. R & D	- - - -		
Transfer	400,000.00	TISRAD Revolving Fund	400,000.00
Unclaimed Property Tax	6,045,483.43	General Revenue Fund	2,997,326.64
Balance, July 1, 1987	626,559.86	Unclaimed Property Fund	250,000.00
Cancelled Vouchers	81,281.32	Refunded	2,722,397.97
		Reserve*	783,600.00
Unclassified Receipts	13,122.30	General Revenue Fund	897,731.93
Balance, July 1, 1987	990,579.06	Refunded	5,969.43
		Reserve*	100,000.00
Use Tax (State Only)	32,049,415.43	General Revenue Fund	31,916,561.56
		Refunded	132,853.87
Used Equipment License	6,960.00	Oklahoma Tax Commission Fund	6,890.00
		Refunded	70.00
Vehicle Revenue Tax Stamps	32,047.43	General Revenue Fund	32,047.43
Warrant Intercept Account	1,629,764.29	Transfer	1,769,123.69
Balance, July 1, 1987	139,359.40		
Workers Compensation Insurance Premium Tax	3,635,411.09	Workers Comp. Admin. Fund	3,625,584.33
Cancelled Vouchers	389.59	Refunded	10,216.35
TOTAL TO ACCOUNT FOR	$ 3,207,006,614.47		$ 3,207,006,614.47

*Reserve—Funds held in litigation or for other disposition.

REVENUE GROWTH* FROM MAJOR TAX SOURCES

FISCAL YEAR	ALCOHOLIC BEVERAGE TAX	BEVERAGE TAX & LICENSE	CIGARETTE TAX & LICENSE
1945-46	$	$ 5,488,655.67	$ 7,249,828.22
1946-47	.....	4,830,205.26	7,736,681.80
1947-48	.....	5,329,157.80	8,177,159.56
1948-49	.....	4,940,122.89	8,449,317.55
1949-50	.....	4,797,395.77	9,384,194.27
1950-51	.....	4,587,760.15	9,529,222.02
1951-52	.....	6,209,443.15	9,800,629.63
1952-53	.....	6,490,387.73	10,198,810.04
1953-54	.....	6,159,393.03	9,943,376.46
1954-55	.....	6,334,884.99	9,842,419.96
1955-56	.....	6,330,541.91	10,266,960.14
1956-57	.....	6,194,571.28	10,590,545.82
1957-58	.....	6,180,970.62	11,082,468.47
1958-59	.....	6,768,034.97	11,878,963.91
1959-60	8,252,365.58	6,444,931.49	12,750,426.24
1960-61	5,408,239.99	6,343,214.94	13,570,085.29
1961-62	5,942,611.22	6,392,178.42	18,386,046.31
1962-63	6,172,589.07	6,626,188.60	18,917,293.85
1963-64	6,375,723.07	7,038,089.76	18,904,551.72
1964-65	7,241,210.74	6,993,998.39	19,434,869.83
1965-66	6,865,260.09	7,280,238.36	22,538,572.17
1966-67	7,714,846.71	7,624,281.73	22,546,388.15
1967-68	8,117,587.05	8,021,254.33	25,688,689.00
1968-69	9,115,831.85	8,736,012.70	34,453,242.98
1969-70	8,927,264.51	9,648,644.02	34,972,561.61
1970-71	9,837,643.53	10,299,673.79	37,303,640.37
1971-72	18,165,341.37	11,256,536.55	39,909,171.79
1972-73	17,280,757.51	11,750,843.23	41,014,461.36
1973-74	17,781,604.60	12,696,822.31	43,594,951.75
1974-75	16,659,217.04	13,186,703.66	45,157,285.98
1975-76	18,962,687.35	14,059,550.50	47,163,287.26
1976-77	19,483,500.39	14,889,028.60	48,739,428.06
1977-78	20,501,056.53	16,400,542.43	50,656,351.84
1978-79	20,641,800.27	17,228,037.29	51,146,510.10
1979-80	20,033,037.65	17,839,803.05	72,184,088.34
1980-81	22,608,530.14	19,124,697.63	75,409,357.64
1981-82	26,936,113.35	20,750,346.44	79,105,682.56
1982-83	21,528,188.11	20,609,067.22	77,316,825.67
1983-84	22,070,964.24	19,064,009.01	74,400,966.93
1984-85	24,331,611.21	18,830,715.27	72,283,974.78
1985-86	21,759,685.17	18,887,456.81	68,549,166.47
1986-87	22,482,970.07	18,642,570.50	67,244,191.98
1987-88	22,854,857.62	20,407,801.13	77,025,019.81

*Based on Gross Revenues.

FROM FISCAL 1946 THROUGH FISCAL 1988

CORPORATION FRANCHISE	ESTATE TAX	GASOLINE & FUELS EXCISE	FISCAL YEAR
$ 995,875.10	$ 1,319,094.83	$ 27,504,716.58	1945-46
1,040,901.20	1,463,679.72	28,441,000.37	1946-47
1,153,229.81	1,502,442.59	25,739,256.73	1947-48
1,389,900.43	1,449,229.12	27,879,278.00	1948-49
1,672,148.99	2,222,705.38	36,071,171.15	1949-50
1,825,166.35	3,006,348.80	39,278,724.98	1950-51
1,988,274.33	3,003,721.61	41,818,324.01	1951-52
2,092,163.53	2,704,338.72	43,945,403.23	1952-53
2,276,940.02	3,032,109.88	45,574,896.57	1953-54
2,355,942.67	2,750,296.01	46,742,281.85	1954-55
2,477,917.28	3,482,163.81	50,137,283.36	1955-56
2,645,871.54	3,566,507.91	50,984,952.31	1956-57
2,890,595.77	4,562,416.08	54,846,236.94	1957-58
2,982,651.85	4,621,476.34	53,814,165.59	1958-59
3,154,778.35	5,752,256.18	55,680,791.04	1959-60
3,322,831.23	6,538,538.95	56,824,240.65	1960-61
3,447,140.71	6,723,866.97	59,142,245.82	1961-62
3,665,486.17	6,496,387.76	61,537,994.74	1962-63
3,864,847.28	8,935,997.16	63,307,715.03	1963-64
4,125,685.22	8,815,499.23	65,839,606.73	1964-65
4,477,839.32	11,391,330.87	69,133,068.41	1965-66
4,663,843.51	12,405,978.94	72,066,909.13	1966-67
4,980,668.07	11,699,811.73	74,483,877.08	1967-68
5,303,351.84	13,508,933.86	79,304,182.62	1968-69
5,781,884.27	12,703,518.94	83,454,785.75	1969-70
6,232,399.64	15,190,111.12	88,406,749.85	1970-71
6,457,471.52	17,073,290.71	93,630,513.95	1971-72
7,358,957.30	15,293,408.92	98,633,994.47	1972-73
7,296,797.37	20,071,339.06	99,687,468.37	1973-74
8,623,168.70	22,886,662.38	99,895,219.07	1974-75
9,518,683.91	20,952,451.41	104,870,742.04	1975-76
10,754,431.22	19,615,141.68	110,020,416.66	1976-77
11,847,895.20	22,848,736.52	111,725,367.84	1977-78
13,351,141.05	25,996,023.58	119,655,208.44	1978-79
16,381,459.92	26,949,620.20	110,308,844.10	1979-80
17,898,346.71	37,249,569.43	107,345,955.18	1980-81
21,157,453.08	41,041,076.00	112,726,757.40	1981-82
26,197,931.67	33,540,812.60	102,477,585.90	1982-83
29,816,622.05	32,786,149.10	117,753,293.79	1983-84
31,226,619.30	38,904,438.90	154,037,835.20	1984-85
31,483,361.37	40,338,032.52	166,151,370.53	1985-86
31,668,464.82	48,505,802.28	166,816,383.64	1986-87
29,165,946.73	40,941,272.67	260,623,155.06	1987-88

REVENUE GROWTH* FROM MAJOR TAX SOURCES

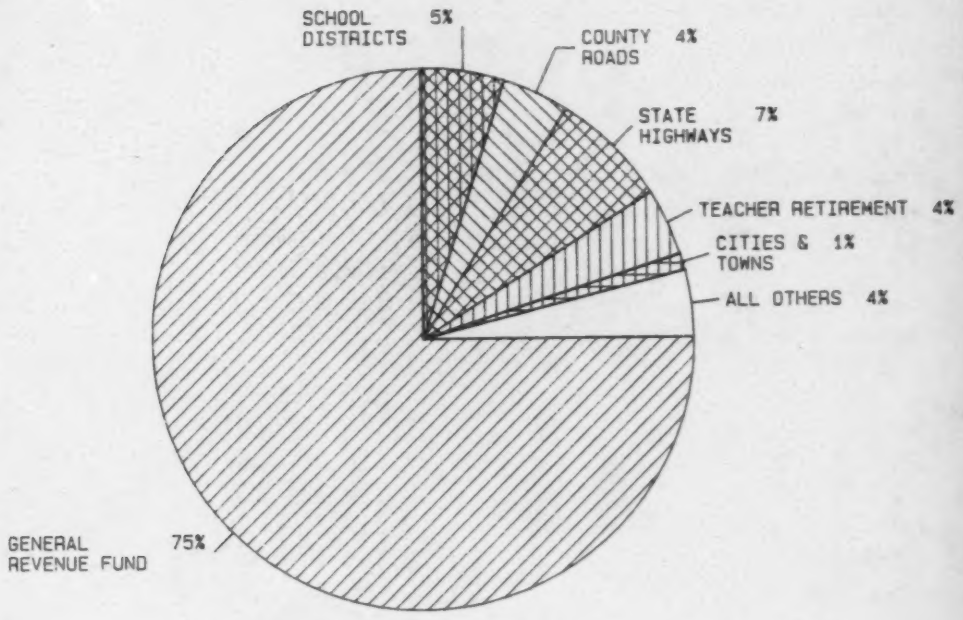
FISCAL YEAR	GROSS PRODUCTION (SEVERANCE)	INCOME TAX
1945-46	$ 10,107,081.19	$ 12,611,654.11
1946-47	11,965,026.82	14,605,943.65
1947-48	17,293,317.01	15,228,544.68
1948-49	21,444,140.61	17,089,359.56
1949-50	20,329,562.12	15,153,138.20
1950-51	24,193,359.80	17,005,552.83
1951-52	25,692,679.30	18,545,116.21
1952-53	26,984,830.23	17,907,189.79
1953-54	30,732,657.01	17,255,397.72
1954-55	28,632,631.73	19,005,657.21
1955-56	31,724,334.17	21,921,722.76
1956-57	33,605,461.50	23,020,641.55
1957-58	33,716,040.36	24,337,935.13
1958-59	33,349,638.75	26,241,299.98
1959-60	32,400,303.21	28,945,487.86
1960-61	33,374,252.78	32,559,077.83
1961-62	33,856,312.27	43,696,849.10
1962-63	34,998,939.47	47,161,430.28
1963-64	37,286,837.19	47,448,612.01
1964-65	37,794,416.27	49,690,584.68
1965-66	39,213,524.83	57,570,285.74
1966-67	44,657,184.92	61,519,173.30
1967-68	44,795,606.78	73,346,984.86
1968-69	47,085,557.28	79,802,312.86
1969-70	49,350,182.76	89,775,602.14
1970-71	50,099,009.96	92,108,613.54
1971-72	72,164,220.11	140,731,412.68
1972-73	70,326,972.18	162,241,180.41
1973-74	96,760,350.42	187,631,342.74
1974-75	128,113,440.31	247,097,455.04
1975-76	151,797,146.88	287,942,002.24
1976-77	191,440,843.49	343,731,608.05
1977-78	218,631,630.99	409,072,709.77
1978-79	244,796,192.03	498,263,613.41
1979-80	404,823,755.27	587,193,987.97
1980-81	573,143,749.27	732,491,215.68
1981-82	719,815,453.52	910,117,696.27
1982-83	757,158,759.33	937,761,228.50
1983-84	690,535,543.74	934,043,644.54
1984-85	691,895,910.31	1,016,112,851.65
1985-86	557,997,023.88	1,011,481,103.62
1986-87	362,087,526.79	984,516,119.54
1987-88	384,350,038.77	1,087,802,020.98

*Based on Gross Revenues.

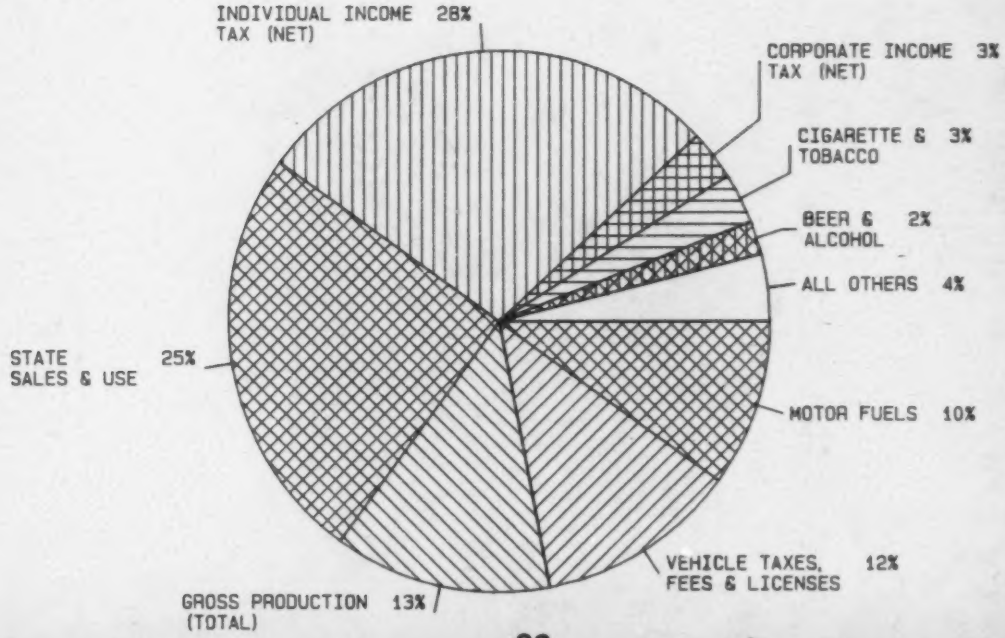
FROM FISCAL 1946 THROUGH FISCAL 1988

STATE SALES TAX	TOBACCO TAX & LICENSE	FISCAL YEAR
$ 23,274,658.85	$ 1,098,775.92	1945-46
28,067,038.59	1,153,627.94	1946-47
31,676,974.85	1,195,615.58	1947-48
33,487,164.74	1,210,608.66	1948-49
33,449,658.32	1,213,680.98	1949-50
37,412,278.49	1,189,568.27	1950-51
39,284,621.62	1,178,525.98	1951-52
41,503,346.83	1,159,219.86	1952-53
41,634,625.38	1,125,784.85	1953-54
44,415,570.38	1,109,453.76	1954-55
46,978,154.29	1,049,391.50	1955-56
47,393,565.39	1,007,306.46	1956-57
48,273,282.30	1,142,619.23	1957-58
52,321,440.11	1,270,957.03	1958-59
53,641,921.36	1,361,485.26	1959-60
55,131,118.72	1,416,094.33	1960-61
57,343,766.01	2,097,117.43	1961-62
60,078,109.83	2,014,208.52	1962-63
63,545,355.95	2,344,124.46	1963-64
66,181,222.48	2,365,967.58	1964-65
70,471,943.06	2,248,892.84	1965-66
72,140,366.16	2,136,550.68	1966-67
75,654,940.50	2,652,635.82	1967-68
82,802,591.21	3,117,818.54	1968-69
88,867,949.11	3,237,187.32	1969-70
95,037,837.09	3,393,670.61	1970-71
106,623,323.56	3,309,548.78	1971-72
116,494,290.64	3,380,743.79	1972-73
134,285,860.19	3,274,496.01	1973-74
149,815,232.24	3,517,468.85	1974-75
168,981,395.59	3,612,921.65	1975-76
190,864,384.72	3,730,818.92	1976-77
224,177,883.54	3,916,927.20	1977-78
257,965,707.26	4,173,111.51	1978-79
295,037,646.58	4,437,593.16	1979-80
356,759,065.80	4,052,476.40	1980-81
436,942,144.44	3,413,307.81	1981-82
381,033,622.58	3,433,998.66	1982-83
433,697,267.07	3,286,404.37	1983-84
595,528,804.28	3,141,879.57	1984-85
617,945,936.26	6,942,915.59	1985-86
582,005,604.22	7,469,990.34	1986-87
720,617,036.57	7,588,867.54	1987-88

WHAT IT PAID FOR



HOW YOU PAID IT


INDIVIDUAL INCOME TAX (NET) 28%
CORPORATE INCOME TAX (NET) 3%
CIGARETTE & TOBACCO 3%
BEER & ALCOHOL 2%
ALL OTHERS 4%
STATE SALES & USE 25%
MOTOR FUELS 10%
VEHICLE TAXES, FEES & LICENSES 12%
GROSS PRODUCTION (TOTAL) 13%